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CD NO.

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The following is the complete text of the decree establishing the "German Central Finance Office". This decree is signed by Willy Rumpf, chief of the Main Administration for Finance in the DWK.

German Economic Commission
for the Soviet Occupation Zone
Central Administration for Finance
R 3221/2100

To the
5 State Governments
- Finance Ministries -

Circular No. 318

Subject: Establishment of a German Central Finance Office for the Soviet Zone of Occupation. (Deutsches Zentralfinanzamt DZFA)

I. Decree of the Secretariat of the DWK

The Secretariat of the German Economic Commission, during the session of 16 March 1949, has resolved:

1. A German Central Finance Office for the Soviet Zone of occupation will be established with its headquarters in Berlin. The German Central Finance Office depends directly upon the German Economic Commission, Administration for Finance.
2. The German Central Finance Office is responsible for the Associations of State-owned Enterprises under zonal administration and for the economic enterprises, trade associations, commercial and other economic organizations which are immediately subordinate to the DMK.
3. The tasks of the DZFA in connection with the associations and enterprises mentioned above are:

a) Assessing and collecting taxes with the exception of municipal taxes.

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Document No. 008
NO CHANGE in Class. ☐

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Class. CHANGED TO: TS

DDA Memo, 4 Apr 77

Auth: DDA REG. 77/1763

Date: 25 MAY 1978 By:

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- b) Auditing.
4. All taxing authorities and other officials and organizations in the Soviet Zone must furnish official help upon request of the DMK in the performance of its tasks.
 5. The Central Administration for Finance of the DMK shall issue the appropriate administrative regulations.
 6. This order comes into effect 1 April 1949.

Provisional address: Deutsches Zentralfinanzamt in Berlin W 8, Leipzigerstrasse 5-7, Hauptverwaltung Finanzen.

II. Sphere of the Factories and Enterprises.

Besides the Associations of State-owned Factories under zonal administration, the following come under the DZFA: the government railroad and the other enterprises belonging to the Central Administration for Transport of the DMK, the German post office and the other enterprises belonging to the Central Administration for Post and Telephone of the DMK, the German Agricultural Company, the German Seed-Growing Company, the German Fertilizer Company Ltd., the German Trading Company, the Trading Organization "HO", the Reviewing and Trusteeship Institution for the Soviet zone, etc.

III. Basic Competence.

1. In connection with the above mentioned organizations, the DZFA is directly responsible for the taxing of income, profits, property, and turnover, as well as for taxing under the transportation tax law.
2. The DZFA is responsible for the separate determination of unit values of all commercial units and sub-units of factory property, which are ascribed to the taxpayers who are under consideration, including the unit values of real estate.
3. The DZFA is responsible for assessing and analyzing the tax total with regard to land taxes and taxes on business. The assessment and collection of the actual real taxes will be undertaken by the authorities who have generally been responsible for this heretofore.
4. The DZFA is also responsible for the supervision of the regular withholding and collection of the tax on wages by the above mentioned plants and enterprises. Either generally or in single cases, the DZFA can delegate the supervision of these duties to the tax office of the factories.
5. As to the remaining trade taxes and excise taxes, the rules of competence which generally apply to these kinds of taxes are valid.

IV. Delivery of Tax Records, etc.

To begin with, the DZFA will take over from the tax offices the taxing of the aforementioned factories and enterprises, including the auditing of factory taxes. To achieve this, we ask the tax offices to see to it that they prepare, without delay, a statement in duplicate showing the above mentioned factories and enterprises which are under consideration. The statement must show the exact address of the plant or enterprise. The plants are to be arranged according to branches of industry. In the preparation of the statement and the delivery of the records, the provisions of the bookkeeping rules (§ 54 ff.) are to be followed.

The statement is to be accompanied by the appropriate individual tax records

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as well as the other bases for taxation, such as the folder and records on unit values, quota cards, arrears sheets, reports of factory audits, and other things besides. The number and kind of the attachments is to be noted in the statement. The winding up of pending tax cases will be carried out by the DZFA; any factory audits which are being made are to be brought to a close. We wish the departments of revenue to notify without delay the taxpaying associations, factories, and organizations for which the DZFA is henceforth responsible, and to instruct them from now on to carry on all correspondence with regard to taxes only with the DZFA, and to present to it the tax declarations, the quarterly statements and estimates, and to transfer the control of all tax payments covered by this decree to account No. 138 of the DZFA at the Deutsche Notenbank, Berlin W 8.

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